IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 24TH MAY 2007 / 3RD JYAISHTA 1929

WP(C).No. 15676 of 2007(N)

PETITIONER:

JOSE VARGHESE,KANJOOPARAMBIL,
PONEVAZHI ROAD, EDAPPALLY,
KOCHI - 24.

BY ADV. SRI.ABRAHAM MATHEW (VETTOOR)
SMT.A.A.GEETHA

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, COMMERCIAL TAXES, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE APPELLATE ASSISTANT COMMISSIONER, ERNAKULAM.

3. COMMERCIAL TAX OFFICER, VAT CIRCLE II, KALAMASSERY AT PALARIVATTOM.

4. THE DEPUTY THASILDAR (RR) KANAYANNOOR TALUK, ERNAKULAM.

5. THE VILLAGE OFFICER, EDAPPALLY (NORTH) ERNAKULAM DISTRICT.

BY ADV. SHRI.MATHEW GEORGE, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15676 of 2007

Dated, this the 24th day of May, 2007

J U D G M E N T

Even though the counsel relied on Ext.P1 judgment and submitted that other years petitioner got stay against recovery proceedings during pendency of the appeal, it is seen from the assessment order for 2002-03 that the petitioner has not paid monthly returns for six months. In the circumstances and having regard to the findings in the assessment order, there will be stay against recovery proceedings for recovery of arrears due for the year 2002-03 till disposal of appeal, on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority will take up the appeal and dispose of the same within three months from the date of making payment as above. However, if payment is not made within one month as above, entire amount can be recovered during pendency of the appeal.

This W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg